

FORT WORTH DISTRICT FISCAL YEAR 2003 CLOSE OUT PLAN

Accounting records will be closed on 30 September 2003 as required by USACE. Year-end extensions of financial reporting dates will not be granted; therefore, earlier than normal 30 September cutoff dates are prescribed for receipt of financial documents and posting of accounting records. Emphasis should be placed on meeting all deadlines established herein as timely close out will impact the Headquarters. We estimate a downtime of 2 days to accomplish year-end processing.

Our goal is to have all expenditures in by the close of business 24 September to allow sufficient time for returning expiring funds.

A disbursing blackout period of approximately 2 calendar days after year-end will be anticipated. The UFC anticipates their first disbursements no later than 3 October 2003.

All Division offices should provide RM-F a POC that will coordinate that all activity is complete for that organization, especially during the weekend of September 27-28. Suggest that the POC be on the SWF Core Team.

POC for EOY is Tim Tynes, CESWF-RM-F, 817-886-1415.

PRE-CLOSING REQUIREMENTS

1. **ULO REVIEW** - An Unliquidated Obligation (ULO) Review will be conducted for 100% of obligations in all appropriations. This is an annual requirement. Responsible employees have been provided a listing of all open customer orders, commitments, obligations, and accounts payable for review of their validity. If adjustments are required, the responsible employee will ensure that these actions are completed in CEFMS, annotate the review form showing corrective actions, certify the form and return it to CESWF-RM-F no later than 29 August 2003. Completion of this review and any necessary corrections must be completed no later than 29 August 2003. An obligation requiring a decreasing adjustment during the month of September may be done with coordination of all necessary offices.
2. **CUSTOMER ORDERS** - All customer orders with advances that have an estimated completion date of 30 September 2003 must be reviewed and either the customer order estimated expiration date changed in CEFMS or the advance returned to the customer prior to starting the fiscal yearend close out. All customer orders with advances must be accepted in CEFMS by 26 September 2003.
3. **REMOVAL OF PR&C'S** - Removal of residual PRAC balances remaining on the CEFMS database at year-end will be accomplished by a year-end closing program called PRAC ROLL-OFF. This program is designed to cancel PRAC document balances. Upon opening the database for fiscal year 2004 activity, a second program will be executed which restores all PRAC documents citing non-expiring funds to their previous stage. For this reason, a close review of outstanding PRAC documents must be performed to avoid restoration of unnecessary documents or omission of required obligation line item amendment PRAC's.

	<u>PRAC ROLL-OFF</u>	<u>PRAC ROLL-ON</u>
Civil direct	ALL	NON-EXPIRED ONLY
Civil reimbursable	EXPIRING ONLY	N/A
Military direct	EXPIRING ONLY	N/A
Military reimbursable	ALL	NON-EXPIRED ONLY
Revolving Fund PRIP	ALL	N/A
Revolving Fund reimb.	EXPIRING ONLY	N/A

4. **OBLIGATIONS** - Coordinate with your Contracting Division POC prior to generating any purchase requisitions citing expiring funds thru 30 September to insure obligations can be processed. All remaining unobligated purchase requisitions funded by expiring appropriations or orders will be decommitted. Status reports will be generated throughout the final days of the fiscal year (beginning 21 September) and will be coordinated within all Divisions to insure that all obligations are fully executed.
5. **PURCHASE REQUESTS** - All other PRAC documents in progress financed by expiring funds or orders must be reviewed for validity and obligation potential by 30 SEP 2003. The following subparagraphs provide additional procedures and guidance for review of such documents:
 - a. Open PRAC requests - ensure all outstanding requests are brought to the attention of the approving official for their immediate action. This includes training, travel, in-house, miscellaneous purchases and contracts. Cancel all PRAC documents that will not be approved.
 - b. Open PRAC approvals - in circumstances where an approved PRAC is in excess of available fund accounts, take immediate action to notify the approving official. The approving official will immediately adjust the PRAC to the appropriate value. Only an approving official can adjust an

approved, but uncertified, PRAC document. Failure to clear Civil direct PRAC documents under this condition will result in their re-establishment in October. The year-end programs will automatically delete any UNAPPROVED or UNCERTIFIED purchase request amendment that is over one year old. CESWF-RM-F will provide organizations a listing of documents to review any UNAPPROVED and UNCERTIFIED purchase request amendments to get them CERTIFIED prior to year-end if the deletion process will pose a problem.

6. **RESIDUAL CERTIFIED PRAC BALANCES** - review all certified PRAC documents to ensure residual unobligated balances are cleared. Although all documents should be reviewed on a regular basis, emphasis will be placed on expiring funds early on to afford an opportunity to reuse the funds. The review should also include in-house documents. Release of excess funds can be accomplished in any of the following ways:
 - a. Allow the PRAC ROLL-OFF program to cancel all remaining PRAC balances.
 - b. In addition to the normal PRAC amendment process, a decommitment screen 14.5, Funding Level Decomit, can be used to eliminate the need for amending the PRAC documents and obtaining approval and certification signatures. To get to screen 14.5, use navigation paths to screens by entering #1, #3, #2, and #8. To access this screen, you must be an approving official for the fund account, a PRAC certifier, or possess Year-End Closing authority in Access Control.
7. **AIRLINE OBLIGATIONS** - Government transportation requests (GTR airfare) can be decommitted by the Logistics Office, when the airline ticket has been paid, or Screen 12.1 for incomplete ticket payments. All airline tickets issued must be obligated, with emphasis on expiring funds, no later than COB 19 SEP 2003.
8. **TRAVEL ORDERS** - Travel requests must be prepared with sufficient lead time to permit Logistics Office authentication by COB 19 SEP 2003. Travel expenses will be charged to the fiscal year in which travel occurs. For travel commencing in FY03 and continuing into FY04, the following guidance will be used when funds other than no year funds are cited:
 - a. The obligation for per diem expenses will be prorated between the FY03 and FY04 fund cites. Travel orders will be issued in CEFMS for the period of travel through 30 September 2003. Additionally, a manual travel order will be prepared for the remainder of the travel occurring in FY04. Manual travel orders will be entered into CEFMS as confirmatory immediately after the year end blackout period is complete. Travel orders for FY04 travel citing FY04 funds cannot be entered into CEFMS until the FY04 funds are received.
 - b. Obligations for airfare will be charged to FY04 funds for travel beginning in FY04.
 - c. Beginning 1 September 2003, the UFC will review and deobligate remaining balances of travel orders that have been financially completed for over 30 days. Offices should review completed travel orders that are less than 30 days old and deobligate as appropriate.
 - d. Travel during the blackout period (system downtime required to transition to FY04) will require authorization using manually prepared travel orders, followed by entry into CEFMS as confirmatory orders. Logistics Office will maintain a copy of all manual orders. The Travel Requesting Official will initiate the confirmatory order actions.
 - e. Travel order cancellations can be done on Screen 7.53, Travel Order Cancellation. To get to this screen, use navigation paths entering #1, #5 and #7. The traveler or travel approving official is responsible for these actions.

9. **TRAVEL SETTLEMENTS** - Travel settlements that are approved by the travel approving official by 19 SEP 2003, will be disbursed as FY03 business. Any vouchers approved after 19 September will be processed as FY04 business.
10. **COLLECTIONS** - The UFC cut-off for certifying collections for FY03 business is COB on 19 Sep 2003. Therefore, collections must be entered into CEFMS and received at the UFC no later than 18 Sep 2003. Collections received in the district and field offices after 19 Sep 2003, should be entered into CEFMS and mailed to the UFC, but they will not be certified for FY03 business. Collections received during the blackout period should be secured in the Authorized Collector's safe and immediately entered into CEFMS and submitted to the UFC once the system is available for FY04 business. Wire transfers and Remittance Express are subject to the same cutoff dates. Any collections for Contributed funds (96R8862) must be registered in 96X8862 and fully distributed to ensure that the SGL and ENG3011a reports reflect the 'true' EOY balances.
11. **DISBURSEMENTS** - The last day for scheduled disbursements will be 26 September 2003 for all payments with a due date of 1-10 October 2003 where an invoice has been received and a receiving report entered in CEFMS. Commercial invoices and VISA/First Bank payments to be disbursed by 26 September 2003 must be received by the UFC NLT 19 September 2003. It is currently estimated that the first UFC disbursement for FY04 will be made no later than 3 October 2003. Miscellaneous Disbursement (SF1164) requests must be submitted to the UFC by 19 September 2003. Any SF1164 submitted after that date will be processed as FY04 business.
12. **GOVERNMENT ORDERS** - Amendments to deobligate unused funds on MIPRs or government orders must be accepted by the agency performing the work prior to de-obligating the balances in CEFMS. Notice by the agency stating the final bill has been sent (final bill number) is sufficient for deobligation. Government orders may be deobligated on screen 7.2.X, Government Order Deobligation, after the final bill has been processed. Contact the appropriate accounting section for assistance in the deobligation and closeout of government orders.
13. **MISCELLANEOUS PURCHASES** - Miscellaneous purchases must be recorded by COB 19 SEP 2003. Costing requirements for such miscellaneous purchases are listed below:
 - a. SF44 purchases must be recorded through receiving stage.
 - b. BPA calls must be recorded through receiving stage as appropriate.
 - c. Access control - Ensure each requesting individual is aware of those persons possessing the appropriate Access Control authorities they may contact during September 2003 to effect immediate approval/certification of miscellaneous purchases.
14. **RESPONSIBLE EMPLOYEES** - In conditions where responsible employees are unable to personally record these transactions due to TDY or other extenuating circumstances, internal procedures must be established to ensure that the above deadlines are met. Assignments of Alternate Responsible Employees and PR assignments should be done in advance.
15. **VISA STATEMENTS** - The August 2003 VISA statements will be due for payment before cutoff and will be inputted in CEFMS by COB 10 September. September VISA charges should be accrued. Accruals for Credit Card purchases can be done when receiving reports are in place. You no longer have to back out the receiving report before you record the accrual.
19. **RECEIVING REPORTS** - Receiving reports must be processed by COB 19 SEP 2003.
 - a. Receiving reports must be executed immediately upon receipt of goods or services to avoid

payment delays caused by the year end close blackout period. Each office must ensure all receiving actions, both current and backlog, are accomplished by 19 SEP 2003.

- b. Contracting COR's must monitor each of their ENG93 contracts closely in September. Where contract performance period does not start at the beginning of the month, they must record the estimated dollar liability through 30 SEP 2003 using Screen 6.36, Accrual Create/Update by **24 SEP 2003**.
 - c. Signed copies of government order billings should be forwarded to UFC for FY03 payment for UFC receipt no later than 19 SEP 2003.
20. **ACCRUALS** - Accrual estimates may be recorded at any time for all significant costs during September, but no later than COB 24 SEP 2003. Care should be taken to accrue cost only to the level of work performed through the end of the fiscal year. Users must be aware that the accrual will be reversed upon transition to October business. Estimates will reflect expenses accruable through 30 SEP 2003 for which goods or services have been rendered, but not invoiced. In these cases, billing should occur in October.
- a. Accrual estimates will be made for orders of specially manufactured items in which a purchase order or contract was issued. Constructive receipt is based upon goods being inspected and readied for shipment. Accruals will be entered for all orders issued to other agencies for which a billing is expected in October for September activity. Contact the agency for a cost estimate. Users must have Process Accruals Access Control authority to utilize Screen 6.36, Accrual Create/Update Screen, in order to record accrual estimates.
 - b. Supporting documentation for these accrual estimates will be kept in the organization that established the accrual for review in the event of an audit. Direct knowledge of a rendered service or a memo of conversation is sufficient. Care must be taken to ensure estimated accruals are not processed where a receiving report is more appropriate. Where goods have been delivered, but not received in CEFMS, notify the appropriate official or organization to process the receiving report.
 - c. Incentive award accruals will be recorded by SWF-RM-F (Pam Tynes, 817-886-1424) only for those awards for which a copy of the executed RPA is provided to SWF-RM-F.
 - d. All September 2003 accruals will be reviewed by RM-F for validity. Any questionable accruals will be discussed with the organization and determination made as to the appropriateness of the accrual amount. We recommend that amounts under \$100 not be accrued.
21. **COST TRANSFERS** - All cost transfers must be completed by COB 25 SEP 2003. We will remove the Cost Transfer permissions at that time.
22. **LABOR DISPUTES** - All labor disputes must be cleared by 23 SEP 2003.
23. **FACILITY ACCOUNTS** - Facility Account Distributions are the sale of expenses captured in a facility account to ultimate charge account(s). The distributions may be performed early during the month of September. However, the target date for having all costs recorded in CEFMS for the final facility distribution is COB 23 SEP. Accounts will then be distributed on 24 SEP 2003 to ensure **all** cost recorded is properly distributed.
24. **CUSTOMER ORDERS/CUSTOMER ORDER BILLING** - Available fund balances must be reviewed to ensure accuracy and potential for utilization or return. Coordination will be with Budget Branch. The UFC will generate customer order billings, to include credit receivables, on all databases on 2 September 2003 (August bills) and again on 29 September 2003 (September bills).

25. **TRAINING** - RM-F will coordinate with the UFC on requirements for costing of Training and will advise the district.
26. **HAP DISBURSEMENTS** - SWF-RM-F, SWF-RE and the UFC will coordinate HAP activity during the last week of September.
27. **LABOR** – All labor should be recorded in CEFMS through 30 September by 19 September. T&A should be recorded as accurately as possible within the constraints of the established cutoffs to limit the number of corrections entries.
- a. The pay period ending dates for September/October are 6 September, 20 September, 4 October, and 18 October.
 - b. The cutoffs and required actions for September/October:
 - 8 Sept: T&A cut off for PPE 6 Sept. Normal processing
 - 17 Sept: T&A cut off for PPE 20 Sept.
Actual T&A is recorded through 17 Sept with estimates being entered for the remainder of the pay period. Timekeepers complete tour of duty edits through 20 Sept (PPE date). Supervisors sign T&A data by COB this date.
 - 19 Sept: Early EOM labor for 21 - 30 Sep
Timekeepers enter estimated T&A for 21 - 30 Sep.
Timekeepers complete tour of duty edits through 30 Sep.
Supervisors sign T&A data by COB this date.
 - 22 Sept: Timekeepers may correct data for pay period ending 20 Sep (and prior) using screen 9.1.3. COB – all timekeepers will be shut off from making any adjustments.
 - 2 Oct: Timekeepers record actual T&A for the remainder of the 4 Oct pay period.
Estimated labor (21-30 Sep) may be corrected using the <Ctrl F1> feature on screen 17.3 provided funding is available.
Timekeepers complete tour of duty edits through 4 Oct.
Supervisors sign time and attendance and labor.
28. **CEFMS Contingency Plan** - In the event of extended CEFMS down time during 30 September, 2003 the following procedures will be followed:
- a. The Finance and Accounting Office will coordinate the status of CEFMS via email and CORE Team members. The CORE Team members will be the point of contact for each division.
 - b. Funding – Funds will be received by fax and will be maintained for input into CEFMS once the system is available. The availability of the funds will be coordinated with the responsible employees.
 - c. Purchase requests – Purchase requests will be prepared using the DA3953 form. These documents will be coordinated with the responsible employee for the work item(s) cited. It will be the responsibility of the responsible employee for monitoring the availability of funds for the subject work item. Upon the availability of CEFMS and the availability of any un-booked funds in CEFMS – the pr&c's will be input ASAP.
 - d. Obligations – Obligations will be prepared manually and suspended for input into CEFMS.

e. Travel orders – Travel orders will be prepared manually and suspended for input into CEFMS.